

# FY 2000-01 BUDGET BUDGET SECTION SUMMARY

Section Title:

FORESTVILLE COUNTY SANITATION DISTRICT

## A. Program Description

This budget finances operation, maintenance, and administration of a collection system, a treatment plant, and disposal facilities which serve the Forestville area.

## B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 99-00 Adopted	FY 00-01 Requested	Percent Change	FY 99-00 Adopted	FY 00-01 Requested	Percent Change
Operations	\$346,855	\$437,114	26.02%	(\$61,569)	\$46,921	(176.21%)
Construction	3,300,000	3,016,000	(8.61%)	3,300,000	3,011,000	(8.76%)
<b>TOTAL:</b>	<b>\$3,646,855</b>	<b>\$3,453,114</b>	<b>(5.31%)</b>	<b>\$3,238,431</b>	<b>\$3,057,921</b>	<b>(5.57%)</b>

## C. Staffing Summary

No staffing is allocated to this index.

## D. Workload Summary

Workload Indicator	FY 98-99 Actual	FY 99-00 Budget Estimate	FY 99-00 Revised Estimate	FY 00-01 Projected	Change from FY 99-00 Budget Estimate
Total ESDs	383	381	381	384	0.79%
Total APNs	183	183	183	183	0.00%

## E. Summary of Issues and Significant Changes

The requested rate per ESD for FY 00-01 annual service charges remains at the FY 99-00 amount of \$805. Annual sewer service charge revenue is projected to exceed the FY 99-00 budget due to the anticipated connection of Mirabel Heights to the Forestville County Sanitation District (CSD) during FY 00-01. Connections from Mirabel Heights will be charged at \$425 per ESD in FY 00-01, reflecting their estimated share of operations and maintenance costs.

The Forestville CSD's treatment facility, which became operational in 1952 and was upgraded in 1962 and 1978, is designed to provide secondary treatment for an average daily dry weather flow of up to 100,000 gallons per day. Between October 1 and May 14 of each year, treated wastewater is discharged into Jones Creek, a tributary to Green Valley Creek, which is a tributary to the Russian River. Between May 15 and September 30, the recycled water is used by private property owners for irrigation.

In 1986, the North Coast Regional Water Quality Control Board (NCRWQCB) issued an action plan based on its Russian River Basin Plan, which mandated that discharges to the Russian River or its tributaries be treated to Advanced Wastewater Treatment (AWT) standards. The Forestville CSD certified the Forestville and Graton Wastewater Facilities Improvement Project EIR in November 1993, which addressed the environmental impacts of two alternatives that involved upgrading the Forestville CSD's facility to AWT standards. The Forestville CSD filed a Notice of Determination in December 1993 approving the "Stand Alone" projects as identified in the EIR. These projects included upgrading the treatment facility to AWT standards. While portions of the projects have been implemented (irrigation of candidate recycled water user sites), the facility has not been upgraded to AWT standards due to financial reasons.

## E. Summary of Issues and Significant Changes (Continued)

In June 1995, the Forestville CSD and the Water Agency approved the "Regional Facilities" project identified in the EIR. This project included upgrading the Graton Sanitation Zone treatment plant to AWT standards. In 1996, as part of the "Regional Facilities" project, an underground pipeline was installed between the Forestville and Graton treatment plants to allow the transfer of recycled water between these facilities, and the delivery of recycled water to irrigation customers between these locations. The remaining portions of the Regional Facilities project were not completed due to financial reasons and lack of public support.

In February 1998, the Forestville CSD and the Water Agency certified the EIR for the Mirabel Heights Water Pollution Control Project. In March 1998, the Forestville CSD and the Agency approved Mirabel Heights Water Pollution Control Project consisting of a collection system for Mirabel Heights and connection to the Forestville CSD treatment facility. To accommodate the additional flows from Mirabel Heights anticipated connection in 2000, improvements to the treatment plant will be necessary.

The current estimated cost for constructing the necessary facilities to meet AWT standards is \$3.3 million. The Department of Veteran's Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act of 1999 provided a \$1 million grant for the Forestville AWT Upgrade Project. An additional grant and low interest financing is anticipated in the amount of \$1,523,300 from the United States Department of Agriculture - Rural Development. Additional funding is anticipated from the Forestville Water District in the amount of \$648,000. This financing, combined with the planned connection of Mirabel Heights (\$170,000) to the Forestville CSD has made upgrading the treatment plant financially feasible. An environmental analysis is currently being performed on behalf of the Forestville CSD to determine if additional environmental documentation is necessary for the AWT upgrade of the treatment plant.

In January 2000, Agency staff held a Sanitation Workshop presenting a summary of operational and regulatory issues associated with sanitation systems operated by the Agency, providing information regarding past operational practices, changes in the regulatory environment, the estimated cost of sanitation services, and strategies for addressing current and future operational issues. Three levels of service and their costs were identified for each of the sanitation systems and are described below.

Minimum Level of Service: Includes services necessary for the protection of public health, employee safety, and public safety.

Standard Level of Service: Includes services necessary to operate and maintain the sanitation systems in order to limit or reduce the risk of (1) service interruption and (2) violations of the respective National Pollutant Discharge Elimination System (NPDES) permit or Waste Discharge Requirements (WDRs) issued by the Regional Boards.

Asset Preservation Level of Service: Includes services and programs necessary to (1) operate, maintain and replace facilities and equipment within the sanitation systems in order to preserve the system's assets, (2) provide a beneficial impact on the quality of life in the community, and (3) provide economic savings to the ratepayers through optimizing life cycle costs.

Estimated FY 99-00 revenues provide funding for a Minimum Level of Service. The Water Agency is currently utilizing its operational reserve funds to allow for a Standard Level of Service. Under current operating conditions, an additional \$75,000 of annual revenue is required to provide an Asset Preservation Level of Service. The required funding to attain the Asset Preservation Level of Service will be re-evaluated once the inclusion of the Mirabel Heights area is complete. Until then, the requested annual sewer service charge for FY 00-01 will remain at the FY 99-00 rate of \$805 per ESD.

**F. Summary of Reduction Options**

No reduction options are proposed.

**G. Attachments**

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

**FY 2000-01 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** FORESTVILLE CSD - OPERATIONS

**Section/Index No:** 650101

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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**REVENUES:**

**TAXES**

1001 Flat Charges - CY	\$217,189	\$219,483	\$2,294	1.06%
1061 Flat Charges - PY	7,000	7,000	0	0.00%
1120 Penalties / Costs on Taxes	3,000	3,000	0	0.00%

<b>Subtotal Taxes</b>	<b>\$227,189</b>	<b>\$229,483</b>	<b>\$2,294</b>	<b>1.01%</b>
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**USE OF MONEY**

1700 Interest on Pooled Cash	\$3,150	\$3,150	\$0	0.00%
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<b>Subtotal Use of Money</b>	<b>\$3,150</b>	<b>\$3,150</b>	<b>\$0</b>	<b>0.00%</b>
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**CHARGES FOR SERVICES**

3400 Sanitation Services	\$78,085	\$78,085	\$0	0.00%
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<b>Subtotal Charges for Services</b>	<b>\$78,085</b>	<b>\$78,085</b>	<b>\$0</b>	<b>0.00%</b>
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**MISCELLANEOUS REVENUE**

4625 OT - Within Special District	\$100,000	\$79,475	(\$20,525)	(20.53%)
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<b>Subtotal Other Financing Sources</b>	<b>\$100,000</b>	<b>\$79,475</b>	<b>(\$20,525)</b>	<b>(20.53%)</b>
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<b>TOTAL REVENUES</b>	<b>\$408,424</b>	<b>\$390,193</b>	<b>(\$18,231)</b>	<b>(4.46%)</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6040 Communications	\$1,000	\$1,035	\$35	3.50%
6180 Maintenance - Bldgs / Impr	18,000	15,000	(3,000)	(16.67%)
6262 Lab Supplies	250	259	9	3.60%
6522 District Services	90,000	125,000	35,000	38.89%
6573 Administration Costs	2,300	2,300	0	0.00%
6610 Legal Services	500	3,000	2,500	500.00%
6630 Audit / Accounting Services	5,300	5,508	208	3.92%
6640 Debt Issuance Cost	2,050	2,050	0	0.00%
7212 Chemicals	7,000	9,000	2,000	28.57%
7217 State Permits / Fees	8,500	35,000	26,500	311.76%
7320 Utilities	25,000	45,000	20,000	80.00%

<b>Subtotal Services and Supplies</b>	<b>\$159,900</b>	<b>\$243,152</b>	<b>\$83,252</b>	<b>52.07%</b>
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## SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 650101

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
<b><u>OTHER CHARGES</u></b>				
7931 Lease / Purchase Interest	\$86,955	\$83,962	(\$2,993)	(3.44%)
7980 Depreciation	85,000	85,000	0	0.00%
8090 Loss on Fixed Assets	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$171,955</b>	<b>\$168,962</b>	<b>(\$2,993)</b>	<b>(1.74%)</b>
<b><u>FIXED ASSETS</u></b>				
8510 Buildings / Improvements	\$0	\$0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$0	\$5,000	\$5,000	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>N/A</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
9000 Approp for Contingencies	\$15,000	\$20,000	\$5,000	33.33%
<b>Subtotal Approp for Contingencies</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>\$5,000</b>	<b>33.33%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
9200 Ent - Principal	\$45,308	\$48,301	\$2,993	6.61%
9209 Ent - Principal Clearing	(45,308)	(48,301)	(2,993)	6.61%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$346,855</b>	<b>\$437,114</b>	<b>\$90,259</b>	<b>26.02%</b>
<b><u>TOTAL NET COST</u></b>				
<i>(Expenditures Minus Revenues)</i>	<b>(\$61,569)</b>	<b>\$46,921</b>	<b>\$108,490</b>	<b>(176.21%)</b>

**FY 2000-01 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** FORESTVILLE CSD - CONSTRUCTION

**Section/Index No:** 650507

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

1700 Interest on Pooled Cash	\$0	\$0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

4200 ENT - LTD Proceeds	\$1,700,000	\$1,028,300	(\$671,700)	(39.51%)
4209 ENT - LTD Proceeds - Clearing	(1,700,000)	(1,028,300)	671,700	(39.51%)
4210 Advances	300,000	0	(300,000)	(100.00%)
4219 Advances - Clearing	(300,000)	0	300,000	(100.00%)
4220 Contributed Capital	1,500,000	2,143,000	643,000	42.87%
4220 Contributed Capital - Clearing	(1,500,000)	(2,143,000)	(643,000)	42.87%
<b>Subtotal Admin. Control Account</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**OTHER FINANCING SOURCES**

4625 OT - W/in Special Dist - BOS	\$0	\$5,000	\$5,000	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>N/A</b>
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**EXPENDITURES:**

**FIXED ASSETS**

8500 Land	\$0	\$0	\$0	N/A
8510 Building / Improvement	3,200,000	3,016,000	(184,000)	(5.75%)
9142 Capital Replacement Program	0	0	0	N/A
9199 Rebudget - Bldg / Impr	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$3,200,000</b>	<b>\$3,016,000</b>	<b>(\$184,000)</b>	<b>(5.75%)</b>

**OTHER FINANCING USES**

8625 OT - Within Sp Dist - BOS	\$100,000	\$0	(\$100,000)	(100.00%)
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<b>TOTAL EXPENDITURES</b>	<b>\$3,300,000</b>	<b>\$3,016,000</b>	<b>(\$284,000)</b>	<b>(8.61%)</b>
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<b>TOTAL NET COST</b>	<b>\$3,300,000</b>	<b>\$3,011,000</b>	<b>(\$289,000)</b>	<b>(8.76%)</b>
<i>(Expenditures Minus Revenues)</i>				

# FY 2000-01 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Forestville CSD - Operations

**Character Title:** Taxes

**Character No.:** 650101-10

### **1001 Flat Charges - CY**

Flat charge revenue from annual service charges is expected to increase from the adopted FY 99-00 budget. The rate will remain the same as FY 99-00, however the number of ESD's is projected to increase slightly in FY 00-01.

ESDs times annual rate:	287 x \$805	\$231,035
Less Estimated Delinquency Factor:	5%	(11,552)
		<hr/> \$219,483

### **1061 Flat Charges - PY**

This item records the estimated delinquent amount of prior year sewer service charges.

### **1120 Penalties / Costs on Taxes**

This item records penalties paid on delinquent sewer service charges.

**Character Title:** Use of Money

**Character No.:** 650101-17

### **1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the District by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$65,000
Projected Interest Rate	5.00%
Projected/Planned Interest on Pooled Cash	<hr/> \$3,150

**Character Title:** Charges for Services

**Character No.:** 650101-30

### **3400 Sanitation Services**

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

The budgeted revenue reflects 97 invoiced ESD's in 00-01. There will be no increase in the annual sewer rate for Forestville CSD.

Forestville CSD	97 x \$805	=	\$78,085
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## FY 2000-01 BUDGET

### CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Forestville CSD - Operations

**Character Title:** Other Financing Sources

#### ***4640 OT - Between Entities - BOS***

This account will record the receipt of monies transferred from the newly created CSA #41 - Mirabel Heights fund. This transfer represents Mirabel Heights proportionate share of Operations and Maintenance expenses incurred by the Forestville CSD. Property owners in the Mirabel Heights area will begin connecting to the Forestville CSD in FY 99-00. A total of 187 ESD's are anticipated from Mirabel Heights at \$425 per ESD in FY 00-01.

**Character Title:** Services and Supplies

**Character No.:** 650101-60

#### ***6040 Communications***

This account records expenses paid by the District for outside communication services such as Pacific Bell and AT&T, as well as for the cost of alarm services provided by Honeywell.

#### ***6180 Maintenance - Bldgs / Impr***

This account records the cost of parts and materials required to maintain the treatment plant and collection system.

#### ***6262 Laboratory Supplies***

This account records the cost of lab supplies required for testing and monitoring wastewater.

#### ***6522 District Services***

This account records the cost of labor and overhead associated with operation and maintenance of the District's facilities and equipment, as well as other related service and supply type items. The FY 99-00 budget is expected to be substantially overrun during the current year because anticipated savings from operator cross-training have not yet been fully realized. The District is continuing its efforts to achieve operational savings through cross training and automation. The proposed FY 00-01 budget, is substantially higher than the current year budget, on account of the proposed Mirabel Heights connection to the District.

#### ***6573 Administration Costs***

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll. The increase in the proposed FY 00-01 budget corresponds with the estimated increase in the tax levy.

#### ***6610 Legal Services***

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.



**FY 2000-01 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Forestville CSD - Operations

**Character Title:** Services and Supplies (continued)

**Character No.:** 650101-60

**6630 Audit / Accounting Services**

This item represents an estimate from the Auditor's Office for the FY 00-01 expense for the audit of the previous fiscal year (\$2,700, as set forth in the Budget Instructions). In addition, this item records the direct allocation of Auditor-Controller Fiscal Services staff costs for time expected to be spent on District accounting.

**6640 Debt Issuance Costs**

Generally Accepted Accounting Principles require that debt issuance costs be amortized over the term of the financing agreement. This is a non-cash transaction; however, appropriations are required to book the entry.

**7212 Chemicals**

This account records the cost of chemicals required for operation of the treatment plant.

**7217 State Permits / Fees**

This account records the cost of District permits related to NPDES, as mandated by the Regional Water Quality Control Board.

**7320 Utilities**

This account records the cost of utilities, such as gas, electricity, and water.

**Character Title:** Other Charges

**Character No.:** 650101-75

**7931 Lease / Purchase Interest**

This account records the interest expense for Forestville's share of the Forestville and Graton Regional Wastewater Facilities Capital lease. The interest rate is 6.5%. The FY 00-01 request is based on the bond amortization schedule prepared at the time the bonds were sold.

**7980 Depreciation**

Generally accepted accounting principles require that depreciation be expensed each year.

**Character Title:** Other Financing Uses

**Character No.:** 650101-86

**8625 OT - W/in Special Dist - BOS**

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance capital projects, the transfer will not be made.

**FY 2000-01 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Forestville CSD - Operations

**Character Title:** Appropriations for Contingencies

**Character No.:** 650101-90

***9000 Appropriations for Contingencies***

This account provides funding for unanticipated expenditures or revenue shortfalls.

**Character Title:** Administrative Controls

**Character No.:** 650101-92

***9200 Ent - Principal***

This account reflects the principal expense for Forestville's share of the Forestville and Graton Regional Wastewater Facilities Capital lease. The interest rate is 6.5%. Payments began September 1, 1996 and will continue semi-annually until March 1, 2016. The FY 00-01 request is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Forestville's Share of the bond amount (58.7455% of \$2,500,000 bond):	\$1,468,636
Principal Payments through FYE 98-99:	(119,728)
FY 99-00 Principal Payment by Forestville:	<u>(45,308)</u>
Outstanding Bond Amount	\$1,303,600

***9209 Ent - Principal Clearing***

This is the clearing account for sub-object 9200, Ent - Principal.

**FY 2000-01 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Forestville CSD - Construction

**Character Title:** Use of Money

**Character No.:** 650507-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the District by the County Treasurer's office. No interest is expected to be received in FY 00-01.

**Character Title:** Administrative Control Account

**Character No.:** 650507-42

***4200 ENT - LTD Proceeds***

This account will record the anticipated receipt of \$1,028,300 in loan proceeds from the USDA for the purpose of upgrading the Forestville CSD treatment plant to AWT standards.

***4209 ENT - LTD Proceeds - Clearing***

This is the clearing account for sub-object 4200.

***4220 Contributed Capital***

This account will record the receipt of grants totalling \$1,495,000 from the USDA and the EPA towards the upgrade of the treatment plant. An additional \$648,000 is anticipated from the Forestville Water District in FY 00-01.

***4229 Contributed Capital - Clearing***

This is the clearing account for sub-object 4220.

**Character Title:** Other Financing Sources

**Character No.:** 650507-46

***4625 OT - W/in Special Dist - BOS***

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance capital projects, the transfer will not be made.

**FY 2000-01 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Forestville CSD - Construction

**Character Title:** Fixed Assets

**Character No.:** 650507-85

***8510 Buildings / Improvements***

The following Buildings / Improvements project is planned for FY 00-01:

	<u>PCAS No.</u>	<u>Amount</u>
<u>Pressure Tank for Irrigation System</u>	TBD	16,000
Requested funding will provide for the installation of a pressure tank for the irrigation system.		

***9142 Capital Replacement Program***

This account is used to provide funds for repair and replacement of the sewer collection system. The present system has locations where inflow and infiltration problems exist. Long-term replacement of existing facilities that are worn out and in disrepair will help to bring the facilities up to current sanitation standards and will extend the life of the sanitation infrastructure; however, due to the lack of currently available funding, projects designed to accomplish these objectives must be deferred to years beyond FY 00-01.

***9199 Rebudget - Bldg / Impr***

This account is used to rebudget funds for projects not completed during the prior fiscal year.

<u>AWT Facilities Design &amp; Construction</u>	3,000,000
The requested funds represent the current estimate to upgrade the treatment plant to AWT standards. Financing is anticipated through a combination of loans and grants from the USDA.	

TOTAL CHARACTER 85	<u>\$ 3,016,000</u>
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# FY 2000-01 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Sanitation

**Section:** Forestville CSD - Operations

**Index No.:** 650101

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings Available for Budgeting</b> (See Detailed Components Below)	<b>\$150,996</b>	<b>(\$19,188)</b>	<b>\$74,863</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	303,252	416,224	390,193
Expenditures - (Decrease) retained earnings	(460,806)	(361,904)	(437,114)
<b>Net Surplus or Deficit - Inc/(Dec) to retained earnings</b>	<b>(157,554)</b>	<b>54,320</b>	<b>(46,921)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
7980 Depreciation	70,894	85,000	85,000
8090 Loss on Fixed Assets	1,712	0	0
9200 Ent - Principal	(42,501)	(45,308)	(48,301)
Adjustment - Increase in Cap Lease Obligation	(45,308)	(2,993)	
Adjustment - Interest Payable	(30,147)	982	
Adjustment - Trustee Activity (Interest)	15,386		
Adjustment - Contributed Capital	15,000		
Adjustment - Amortized Fees	2,049	2,050	2,050
Net Change in Encumbrance	285		
<b>Net Adjustment - Increase/(Decrease) to Retained Earnings</b>	<b>(12,630)</b>	<b>39,731</b>	<b>38,749</b>
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings Available for Budgeting</b>	<b>(19,188)</b>	<b>74,863</b>	<b>66,691</b>
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>(\$170,184)</b>	<b>\$94,051</b>	<b>(\$8,172)</b>
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b>7/1/98</b>	<b>7/1/99</b>	
Cash	\$142,082	\$55,188	
Accounts Receivable	5,962	2,158	
Other Receivables	10,587	12,086	
Vouchers Payable	(6,154)	(12,890)	
Interest Payable	0	(29,226)	
Capital Lease Obligation (Current)	0	(45,308)	
Encumbrances	(1,481)	(1,196)	

***Total Beginning Retained Earnings***

\$150,996

(\$19,188)

# FY 2000-01 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Sanitation

**Section:** Forestville CSD - Construction

**Index No.:** 650507

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings Available for Budgeting</b> (See Detailed Components Below)	<b>(\$25,180)</b>	<b>\$114,398</b>	<b>\$323,919</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	97,034	23,496	5,000
Expenditures - (Decrease) retained earnings	(63,185)	(284,000)	(3,016,000)
<b>Net Surplus or Deficit - Inc/(Dec) to retained earnings</b>	<b>33,849</b>	<b>(260,504)</b>	<b>(3,011,000)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
4200 LTD Proceeds			1,028,300
4210 Advances	363,000	300,000	
4220 Contributed Capital		170,025	2,143,000
Net Change in Encumbrances	(334,106)		
Adjustment - Contributed Capital	44,542		
Adjustment - PY Contract Retention payable	31,576		
Adjustment - Capitalized Interest	(2,209)		
Adjustment - Cash with Trustee	2,926		
<b>Net Adjustment - Increase/(Decrease) to Retained Earnings</b>	<b>105,729</b>	<b>470,025</b>	<b>3,171,300</b>
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings Available for Budgeting</b>	<b>114,398</b>	<b>323,919</b>	<b>484,219</b>
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$139,578</b>	<b>\$209,521</b>	<b>\$160,300</b>
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b><u>7/1/98</u></b>	<b><u>7/1/99</u></b>	
Cash	<b>(\$25,180)</b>	<b>\$458,877</b>	
Accounts Payable	0	(10,373)	
Interest Payable	0	0	
Encumbrances (Contracts)	0	(334,106)	
<b>Total Beginning Retained Earnings</b>	<b>(\$25,180)</b>	<b>\$114,398</b>	